

**County of Placer, California**

**Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2004**

|  | <b>Special Revenue<br/>Funds</b> | <b>Redevelopment<br/>Agency Economic<br/>Development Fund</b> | <b>Debt Service Fund</b> | <b>Tahoe City<br/>Endowment<br/>Permanent Fund</b> | <b>Total Nonmajor<br/>Governmental Funds</b> |
|--|----------------------------------|---|--------------------------|--|--|
| <b>Assets</b>                            |                                  |   |                          |  |  |
| Cash and investments                     | \$ 31,219,913                    | \$ 3,639,761  | \$ 101,648               | \$ 18,687  | \$ 34,980,009                                |
| Cash with fiscal agent                   | 19                               | -   | 7,668,131                | -  | 7,668,150                                    |
| Deposits with others                     | 3,300                            | -   | -                        | -  | 3,300  |
| Receivables (net):                       |                                  |   |                          |  |  |
| Accounts                                 | 404,145                          | -   | 1,432,948                | -  | 1,837,093                                    |
| Notes                                    | 4,003,737                        | 175,000   | -                        | -  | 4,178,737                                    |
| Due from other funds                     | 27,262                           | 421,011   | -                        | -  | 448,273                                      |
| Due from other governments               | 795,949                          | -   | -                        | -  | 795,949                                      |
| Prepaid items                            | 138,579                          | -   | -                        | -  | 138,579                                      |
| Advances to other funds                  | 807,237                          | -   | -                        | -  | 807,237                                      |
| Total assets                             | <u>\$ 37,400,141</u>             | <u>\$ 4,235,772</u>   | <u>\$ 9,202,727</u>      | <u>\$ 18,687</u>                                   | <u>\$ 50,857,327</u>                         |
| <b>Liabilities and Fund Balances</b>     |                                  |   |                          |  |  |
| Liabilities:                             |                                  |   |                          |  |  |
| Accounts payable and accrued liabilities | \$ 1,318,326                     | \$ 12,472   | \$ -                     | \$ -   | \$ 1,330,798                                 |
| Due to other funds                       | 429,614                          | 18,659  | -                        | -  | 448,273                                      |
| Deposits from others                     | 548,278                          | -   | -                        | -  | 548,278                                      |
| Deferred revenue                         | 177,050                          | -   | -                        | -  | 177,050                                      |
| Advances from other funds                | 1,453,675                        | 547,893   | -                        | -  | 2,001,568                                    |
| Total liabilities                        | <u>3,926,943</u>                 | <u>579,024</u>  | <u>-</u>                 | <u>-</u>   | <u>4,505,967</u>                             |
| Fund balances                            |                                  |   |                          |  |  |
| Reserved for:                            |                                  |   |                          |  |  |
| Encumbrances                             | 1,998,574                        | 377   | -                        | -  | 1,998,951                                    |
| Deposits with others                     | 3,300                            | -   | -                        | -  | 3,300  |
| Notes receivable                         | 4,003,737                        | 175,000   | -                        | -  | 4,178,737                                    |
| Prepaid items                            | 138,579                          | -   | -                        | -  | 138,579                                      |
| Advances                                 | 807,237                          | -   | -                        | -  | 807,237                                      |
| Imprest cash                             | 750                              | -   | -                        | -  | 750  |
| General reserve                          | 2,146,845                        | -   | -                        | 15,000   | 2,161,845                                    |
| Debt service                             | -                                | -   | 5,759,817                | -  | 5,759,817                                    |
| Unreserved, undesignated                 | 24,374,176                       | 3,481,371   | 3,442,910                | 3,687  | 31,302,144                                   |
| Total fund balances                      | <u>33,473,198</u>                | <u>3,656,748</u>  | <u>9,202,727</u>         | <u>18,687</u>                                      | <u>46,351,360</u>                            |
| Total liabilities and fund balances      | <u>\$ 37,400,141</u>             | <u>\$ 4,235,772</u>   | <u>\$ 9,202,727</u>      | <u>\$ 18,687</u>                                   | <u>\$ 50,857,327</u>                         |